



13146 U.S. PTO  
031804

ATTORNEY DOCKET NO. H2160-00002

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

22387 U.S. PTO  
10/802924  
  
031804

Sir:

Transmitted herewith for filing is the Patent Application of

Inventor (s): ROBERT E. MILLER

Title: SYSTEM AND METHOD FOR COMPATIBLE 2D/3D (FULL SPHERE WITH HEIGHT) SURROUND SOUND REPRODUCTION

Enclosed are:

- [X] Thirty-nine (39) pages of specification and Claims 1-64 including an Abstract.
- [X] Seven (7) sheets of formal drawings showing Figures 1A, 1B, 2A-2C, 3A-3F, 4A-4F, 5A-5F, and 6.
- [X] Combined Declaration and Power of Attorney.
- [X] Applicant claims Small Entity Status.
- [X] A check in the amount of \$867.00 to cover the filing fee as calculated below:

NUMBER OF CLAIMS			NUMBER EXTRA		LARGE/SMALL ENTITY		FEE
TOTAL	64	- 20 =	44	x	\$18 OR \$9	=	\$792
INDEP.	05	- 03 =	02	x	\$86 OR \$43	=	\$172
MULTIPLE DEPENDENT			[ ] YES		\$290 OR \$145		= \$0
(\$770.00 OR \$385.00) BASIC FILING FEE			= \$770.00		TOTAL FILING FEES = \$867.00		

The Commissioner is hereby authorized to charge payment of any additional fees associated with this communication or to credit any overpayment to Deposit Account No. 04-1679. A duplicate of this sheet is enclosed.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Mark C. Comtois', written over a horizontal line.

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